

**Tennessee Council of Juvenile and Family Court Judges**

**For the Years Ended  
June 30, 2001, and June 30, 2000**

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**

State Capitol  
Nashville, Tennessee 37243-0260  
(615) 741-2501

John G. Morgan  
Comptroller

April 2, 2002

The Honorable Don Sundquist, Governor  
and

Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243

and  
Ms. Joan Archer, Executive Director  
Tennessee Council of Juvenile and Family Court Judges  
Andrew Johnson Tower, First Floor  
Nashville, Tennessee 37243

Ladies and Gentlemen:

Transmitted herewith is the financial and compliance audit of the Tennessee Council of Juvenile and Family Court Judges for the years ended June 30, 2001, and June 30, 2000.

The review of management's controls and compliance with policies, procedures, laws, and regulations resulted in no audit findings.

Sincerely,

John G. Morgan  
Comptroller of the Treasury

JGM/mb  
02/061



**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DEPARTMENT OF AUDIT  
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February 21, 2002

The Honorable John G. Morgan  
Comptroller of the Treasury  
State Capitol  
Nashville, Tennessee 37243

Dear Mr. Morgan:

We have conducted a financial and compliance audit of selected programs and activities of the Tennessee Council of Juvenile and Family Court Judges for the years ended June 30, 2001, and June 30, 2000.

We conducted our audit in accordance with government auditing standards generally accepted in the United States of America. These standards require that we obtain an understanding of management controls relevant to the audit, and that we design the audit to provide reasonable assurance of the Tennessee Council of Juvenile and Family Court Judges' compliance with the provisions of policies, procedures, laws, and regulations significant to the audit. Management of the Tennessee Council of Juvenile and Family Court Judges is responsible for establishing and maintaining internal control and for complying with applicable laws and regulations.

Our audit resulted in no audit findings.

We have reported other less significant matters involving the council's internal controls and/or instances of noncompliance to the Tennessee Council of Juvenile and Family Court Judges' management in a separate letter.

Sincerely,

Arthur A. Hayes, Jr., CPA,  
Director

AAH/mb

State of Tennessee

# Audit Highlights

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit

**Tennessee Council of Juvenile and Family Court Judges**

For the Years Ended June 30, 2001, and June 30, 2000

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## AUDIT SCOPE

We have audited the Tennessee Council of Juvenile and Family Court Judges for the period July 1, 1999, through June 30, 2001. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, and equipment. The audit was conducted in accordance with government auditing standards generally accepted in the United States of America.

## AUDIT FINDINGS

The audit report contains no findings.

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"Audit Highlights" is a summary of the audit report. To obtain the complete audit report, please contact

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**Audit Report**  
**Tennessee Council of Juvenile and Family Court Judges**  
**For the Years Ended June 30, 2001, and June 30, 2000**

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# **Tennessee Council of Juvenile and Family Court Judges For the Years Ended June 30, 2001, and June 30, 2000**

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## **INTRODUCTION**

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### **POST-AUDIT AUTHORITY**

This is the report on the financial and compliance audit of the Tennessee Council of Juvenile and Family Court Judges. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which authorizes the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

### **BACKGROUND**

The Tennessee Council of Juvenile and Family Court Judges provides technical assistance to the state’s 98 juvenile courts. In addition, the council collects statistical data on juvenile referrals and dispositions from each of the courts and produces an annual statistical report as well as ad hoc reports as requested. Another major activity of the council is to provide educational opportunities to judges, referees, and court staff. During an average year, the council conducts two major conferences and five or so smaller seminars that are attended by approximately 1,100 professional juvenile justice participants. All judicial education programs provide continuing legal education credit. The council serves as a liaison between the juvenile courts and the legislative and executive branches of government. The governing body of the council is the Executive Committee, composed of 12 judges elected annually by the council.

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## **AUDIT SCOPE**

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We have audited the Tennessee Council of Juvenile and Family Court Judges for the period July 1, 1999, through June 30, 2001. Our audit scope included a review of management’s controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, and equipment. The audit was conducted in accordance with government auditing standards generally accepted in the United States of America.

The Tennessee Council of Juvenile and Family Court Judges is part of the general fund of the State of Tennessee and is responsible for allotment code 316.10.

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## **PRIOR AUDIT FINDINGS**

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There were no findings in the prior audit report.

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## **OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS**

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### **REVENUE**

Our objectives in reviewing revenue controls and procedures were to determine whether

- policies and procedures relating to revenues were adequate;
- cash collected during the audit period was deposited timely;
- physical controls over cash were adequate;
- revenue or fees were charged and recorded at the correct amount; and
- records were reconciled with Department of Finance and Administration reports.

We interviewed key council personnel to gain an understanding of procedures and controls for collecting cash and reconciling reports. In addition, we tested a nonstatistical sample of revenue transactions for adequate support, timely deposits, agreement of amounts receipted and deposited, correct recording, and proper approval.

Based on interviews and review of controls, we determined that policies and procedures related to revenue were adequate. Also, based on testwork performed, we determined that cash collected during the audit period was deposited timely; physical controls over cash were adequate; revenue and fees were charged and recorded at the correct amount; and records were reconciled with Department of Finance and Administration reports.

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### **EXPENDITURES**

Our objectives in reviewing expenditure controls and procedures were to determine whether



- policies and procedures regarding expenditures were adequate;
- recorded expenditures for goods or services were properly authorized, adequately supported, and correctly recorded in the state's accounting records;
- goods and services were received and procured in accordance with applicable regulations or requirements; payments were made in a timely manner;
- all payments for travel were paid in accordance with the *State of Tennessee Comprehensive Travel Regulations*; and
- records were reconciled with Department of Finance and Administration reports.

We interviewed key council personnel to gain an understanding of the council's procedures and controls over expenditures. We also reviewed supporting documentation for these controls and procedures. In addition, testwork was performed on a nonstatistical sample of expenditure transactions during the audit period.

Based on interviews and review of controls, we determined that policies and procedures regarding expenditures were adequate. In addition, based on our review of supporting documentation and testwork, we determined that expenditures were properly authorized, adequately supported, and recorded correctly; goods and services were received and procured in accordance with applicable regulations or requirements; payments were made timely; travel payments were made in accordance with the *State of Tennessee Comprehensive Travel Regulations*; and records were reconciled with Department of Finance and Administration reports. Although we had no findings related to expenditures, a minor weakness was reported to management in a separate letter.

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## EQUIPMENT

Our objectives in reviewing equipment controls and procedures were to determine whether

- policies and procedures related to equipment were adequate;
- the information on the council's equipment listed in the Property of the State of Tennessee (POST) system is accurate and complete;
- property and equipment are adequately safeguarded; and
- equipment purchased during the audit period was properly recorded in POST.

We interviewed key council personnel and reviewed supporting documentation to gain an understanding of the council's procedures and controls over equipment. We reviewed supporting

documentation and tested a nonstatistical sample of equipment from the POST system and a nonstatistical sample of equipment purchased during the audit period from the State of Tennessee Accounting and Reporting System. Equipment items were physically located, and description, tag number, serial number, and location were traced to POST. For the items tested that were purchased during the audit period, the cost recorded in POST was traced to supporting documentation.

Based on interviews, review of supporting documentation, and testwork, we determined that policies and procedures related to equipment were adequate, and property and equipment were adequately safeguarded. Also, we determined that the information on the council's equipment listed in POST was accurate and complete and that equipment purchased during the audit period was properly recorded in POST with minor exceptions. Although we had no findings related to equipment, minor weaknesses were reported to management in a separate letter.